California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

District: REDWOODS **District Code:** 160

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer — Date: 11/4/19

District Superintendent — Date: 11/4/19

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Academic Salaries	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	6,184,138	6,184,138	27,536	6,211,674
Other	1300	4,733,360	4,957,380	69,361	5,026,741
Total Instructional Salaries		10,917,498	11,141,518	96,897	11,238,415
Non-Instructional Salaries					
Contract or Regular	1200		1,694,299		1,694,299
Other	1400		162,946		162,946
Total Non-Instructional Salaries		0	1,857,245	0	1,857,245
Total Academic Salaries		10,917,498	12,998,763	96,897	13,095,660
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,624,326	25,055	4,649,381
Other	2300		261,334	52,847	314,181
Total Non-Instructional Salaries		0	4,885,660	77,902	4,963,562
Instructional Aides					
Regular Status	2200	330,690	337,072	3,960	341,032
Other	2400	136,408	136,408		136,408
Total Instructional Aides		467,098	473,480	3,960	477,440
Total Classified Salaries		467,098	5,359,140	81,862	5,441,002
Employee Benefits	3000	3,640,376	7,398,613	51,101	7,449,714
Supplies and Materials	4000		218,837	6,203	225,040
Other Operating Expenses	5000	113,747	2,683,118	428,048	3,111,166
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		15,138,719	28,658,471	664,111	29,322,582

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Exclusions		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Activities to Exclude	**TOP Code**				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900		31,553		31,553
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	**Object Code**				
Rents and Leases	5060		1,173	101,269	102,442
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		567,132		567,132

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	599,858	101,269	701,127
Total for ECS 84362, 50% Law		15,138,719	28,058,613	562,842	28,621,455
Percent of CEE (Instructional Salary Cost / Total CEE)		53.95%	100.00%		
50% of Current Expense of Education			14,029,306		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,138,719	28,058,613	562,842	28,621,455
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,138,719	28,658,471	664,111	29,322,582
Capital Expenditures	6000	1,484	99,128		99,128
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,140,203	28,757,599	664,111	29,421,710

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(13,886,262)	863,398	(13,022,864)
In County Treasury	9112	22,736,130	2,773,946	25,510,076
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,020,587	1,505,716	2,526,303
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	48,194		48,194
Prepaid Items	9220	26,235	804	27,039
TOTAL ASSETS		9,944,884	5,143,864	15,088,748
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,085,095	172,156	5,257,251
Accrued Salaries and Wages Payable	9520	847,666	48,224	895,890
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,348,120	4,778,685	6,126,805
TOTAL LIABILITIES		7,280,881	4,999,065	12,279,946

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		144,799	144,799
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	2,664,004		2,664,004
Total Fund Balance		2,664,004	144,799	2,808,803
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		2,664,004	144,799	2,808,803
TOTAL LIABILITIES AND FUND EQUITY		9,944,885	5,143,864	15,088,749

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | **20 Debt Service Funds:**

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET | **29 Other Debt Service Fund**

For Year Ended June 30, 2019 | District ID: 160 | Name: REDWOODS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,334,820		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,334,820	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES — **Governmental Funds Group**

Annual Financial and Budget Report — **20 Debt Service Funds:**
21 Bond Interest and Redemption Fund
22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET — **29 Other Debt Service Fund**

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	3,334,820		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		3,334,820	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,334,820	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,334,820	0	0

CALIFORNIA COMMUNITY COLLEGES — **Governmental Funds Group**

Annual Financial and Budget Report — **30 Special Revenue Funds:**

31 Bookstore Fund | **34 Farm Operation Fund**

32 Cafeteria Fund | **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET — **33 Child Development Fund** | **39 Other Special Revenue Fund**

For Year Ended June 30, 2019 — District ID: 160 — Name: REDWOODS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			1,648,732	128,635		1,932,924
In County Treasury	9112			(1,495,085)	(132,148)		(1,375,358)
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			500			
Investments (at cost)	9120						
Accounts Receivable	9130			85,605	10,000		124,702
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	239,752	6,487	0	682,268
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			6,431	2,234		16,762
Accrued Salaries and Wages Payable	9520			16,448	550		(3,700)
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			82,724			102,274
TOTAL LIABILITIES		0	0	105,603	2,784	0	115,336

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	134,149	3,703	0	566,932
Total Fund Balance		0	0	134,149	3,703	0	566,932
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	134,149	3,703	0	566,932
TOTAL LIABILITIES AND FUND EQUITY		0	0	239,752	6,487	0	682,268

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET | **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2019 | District ID: 160 | Name: REDWOODS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,817,856		855,203
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		1,817,856	0	855,203
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	705,087		6,238
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		705,087	0	6,238

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET | **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2019 | District ID: 160 | Name: REDWOODS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	1,112,769		848,965
Total Fund Balance		1,112,769	0	848,965
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,112,769	0	848,965
TOTAL LIABILITIES AND FUND EQUITY		1,817,856	0	855,203

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		859,232		
In County Treasury	9112	(10)	(783,480)		180,555
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		1,647		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				578,532
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		(10)	77,399	0	759,087

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	38	14,347		86,905
Accrued Salaries and Wages Payable	9520		1,243		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570		61,809		
Total Current Liabilities and Deferred Revenue		38	77,399	0	86,905
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	38	77,399	0	86,905

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	(48)			672,181
Total Reserved Fund Balance		(48)	0	0	672,181
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(48)	0	0	672,181
TOTAL LIABILITIES AND FUND EQUITY		(10)	77,399	0	759,086

CALIFORNIA COMMUNITY COLLEGES | **Proprietary Funds Group**

Annual Financial and Budget Report | **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET | **69 Other Internal Service Fund**

For Year Ended June 30, 2019 | District ID: 160 | Name: REDWOODS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	4,285			981,709				
In County Treasury	9112	309,121			(1,167,114)				382,847
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				301,315				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		313,406	0	0	115,910	0	0	0	382,847

COMBINED BALANCE SHEET

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,290			87,923				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	50,366			27,982				
Total Current Liabilities and Deferred Revenue		51,656	0	0	115,905	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	51,656	0	0	115,905	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019 District ID: 160 Name: REDWOODS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	261,750			5				382,847
Total Reserved Fund Balance		261,750	0	0	5	0	0	0	382,847
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		261,750	0	0	5	0	0	0	382,847
TOTAL LIABILITIES AND FUND EQUITY		313,406	0	0	115,910	0	0	0	382,847

For Actual Year: 2018-2019 District ID: 160 Name: REDWOODS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110	72,171		72,171
Higher Education Act	8120		1,220,543	1,220,543
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		45,440	45,440
Student Financial Aid	8150	10,270		10,270
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		171,664	171,664
Other Federal Revenues	8190	1,044	109,549	110,593
Total Federal Revnues	8100	83,485	1,547,196	1,630,681
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	14,224,064		14,224,064
Other General Apportionment	8613	422,183		422,183
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		987,169	987,169
Disabled Students Programs and Services(DSPS)	8623		565,770	565,770
Temporary Assistance for Needy Families (TANF)	8624		152,332	152,332
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		240,503	240,503
Telecommunications and Technology Infrasturcture Program (TTIP)	8626		210,914	210,914
Other General Categorical Programs	8627		4,070,580	4,070,580

For Actual Year: 2018-2019 District ID: 160 Name: REDWOODS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	3,396,906		3,396,906
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		497,460	497,460
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	105,314		105,314
Timber Yield Tax	8672	482,888		482,888
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	567,132	194,590	761,722
State Mandated Costs	8685			0
Other State Non-Tax Revnues	8686	98,840		98,840
Other State Revenues	8690		220,178	220,178
Total State Revenues	8600	19,297,327	7,139,496	26,436,823

Details of General Fund Revenue

For Actual Year: 2018-2019 District ID: 160 Name: REDWOODS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,634,850		8,634,850
Tax Allocation, Supplemental Roll	8812	113,860		113,860
Tax Allocation, Unsecured Roll	8813	355,103		355,103
Prior Years Taxes	8816	24,682		24,682
Education Revenues Augmentation Fund (ERAF)	8817	381,566		381,566
Redevelopment Agency Funds - Pass Through	8818	(299,509)		(299,509)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	3,600	130,990	134,590
Contract Services	8830			
Contract Instructional Services	8831		12,070	12,070
Other Contranct Services	8832			0
Sales and Commissions	8840	5,649		5,649
Rentals and Leases	8850			0
Interest and Investment Income	8860	56,971		56,971
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,127,542		1,127,542
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		168,895	168,895
Instructional Materials Fees and Sales of Materials	8877	37,975		37,975
Insurance	8878			0
Student Records	8879	12,340		12,340
Nonresident Tuition	8880	598,216		598,216
Parking Services and Public Transportation	8881		114,072	114,072
Other Student Fees and Charges	8885	3,293	39,301	42,594
Other Local Revenues	8890	153,310	1,776	155,086
Total Local Revenues	8800	11,209,448	467,104	11,676,552
Total Revenues		30,590,260	9,153,796	39,744,056

For Actual Year: 2018-2019 District ID: 160 Name: REDWOODS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(80,149)	92,684	12,535
Total Other Financing Sources	8900	(80,149)	92,684	12,535
Total Revenues and Other Financing Sources		30,510,111	9,246,480	39,756,591

CALIFORNIA COMMUNITY COLLEGES | **Expend by Instructional Activity**

Annual Financial and Budget Report | **S10 General Fund - Combined**

SUPPLEMENTAL DATA | (Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	485,187	3,184	41,612	32,170		562,153
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	29,180					29,180
Biological Sciences	0400	936,442	8,962	17,247	3,137		965,788
Business and Management	0500	482,161	2,432				484,593
Communications	0600	142,484		3,255			145,739
Computer and Information Science	0700	541,023	53,602	9,976	101,894		706,495
Education	0800	690,711	67,160	66,820	28,446		853,137
Engineering and Related Industrial Technology	0900	1,092,962	16,083	118,707	173,189		1,400,941
Fine and Applied Arts	1000	959,372	15,617	35,807	16,009		1,026,805
Foreign language	1100	183,424		1,000			184,424
Health	1200	1,615,581	85,856	108,685	23,663		1,833,785
Consumer Education And Home Economics	1300	521,207	162,178	64,561	6,237		754,183
Law	1400						0
Humanities(Letters)	1500	2,055,889		6,387			2,062,276
Library Science	1600	1,445					1,445
Mathematics	1700	1,693,197	45,906	974			1,740,077
Military Studies	1800						0
Physical Sciences	1900	751,402	2,039	5,263			758,704
Psychology	2000	580,652	3				580,655
Public Affairs and Services	2100	533,508	141,781	4,343	1,861		681,493
Social Sciences	2200	1,136,341		48,081			1,184,422
Commercial Services	3000						0
Interdisciplinary Studies	4900	741,495	50,715	30,474	45,412		868,096
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	31,553					31,553
Sub-Total Instructional Activites		15,205,216	655,518	563,192	432,018		16,855,944
Total Expenditures for GF Activities*		15,980,175	15,708,693	5,506,182	831,407	1,524,518	39,550,975

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES | **Expend by Non-Instructional Activity**

Annual Financial and Budget Report | **S10 General Fund - Combined**

SUPPLEMENTAL DATA | (Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	655,005	1,505,437	121,975	4,525		2,286,942
Course and Curriculum Development	6020		8,526	809			9,335
Academic / Faculty Senate	6030		66,188	24,168			90,356
Other Instructional Administration & Governance	6090		7,665				7,665
Total Instructional Admin. & Governance		655,005	1,587,816	146,952	4,525	0	2,394,298
Instructional Support Services	6100						
Learning Center	6110		146,007	2,029			148,036
Library	6120		548,047	18,485	9,823		576,355
Media	6130		87,043	17,902			104,945
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150			25			25
Other Instructional Support Services	6190	28,393	408,074	158,621	148,313		743,401
Total Instructional Support Services		28,393	1,189,171	197,062	158,136	0	1,572,762
Admissions and Records	6200		494,346	11,359	2,677		508,382
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	50,677	2,082,092	171,299	1,967		2,306,035
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340	714	30,710				31,424
Other Student Counseling and Guidance	6390						0
Total Student Couseling and Guidance		51,391	2,112,802	171,299	1,967	0	2,337,459

CALIFORNIA COMMUNITY COLLEGES | **Expend by Non-Instructional Activity**

Annual Financial and Budget Report | **S10 General Fund - Combined**

SUPPLEMENTAL DATA | (Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		138,187	20,320			158,507
Disabled Student Programs and Services (DSPS)	6420		531,271	5,698			536,969
Extended Opportunity Programs and Services (EOPS)	6430	66	846,647	51,846	6,231		904,790
Health Services	6440		52,689	158,759			211,448
Student Personnel Administration	6450						0
Financial Aid Administration	6460		649,789	102,857	14,651		767,297
Job Placement Services	6470		17,399				17,399
Veterans Services	6480	15781	152,819	22,976	13,492		205,068
Miscellaneous Student Services	6490		61,077	22,445	5,103	7,245	95,870
Total Other Student Services		15,847	2,449,878	384,901	39,477	7,245	2,897,348
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		464,217	120,188	26,611		611,016
Custodial Services	6530		713,268	39,303			752,571
Grounds Maintenance and Repairs	6550		215,411	50,009			265,420
Utilities	6570			751,101			751,101
Other Operations and Maintenance of Plant	6590		593,781	109,443	99,224		802,448
Total Operation and Maintenance of Plant	6500	0	1,986,677	1,070,044	125,835	0	3,182,556
Planning, Policymaking and Coordinations	6600	8	1,526,851	436,437			1,963,296

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710			1,513			1,513
Fiscal Operations	6720		540,158	640,423	678		1,181,259
Human Resourses Management	6730		779,471	50,803	3,452		833,726
Noninstruct Staff Retirees' Benefits & Retirement *	6740		38,603				38,603
Staff Development	6750			50,151			50,151
Staff Diversity	6760			27,286			27,286
Logistical Services	6770		847,355	593,547	6,803		1,447,705
Management Information Systems	6780		1,077,942	506,464	40,531		1,624,937
Other General Institutional Support Services	6790	42	54,693	119,050	15,308		189,093
Total General Institutional Support Services	6700	42	3,338,222	1,989,237	66,772	0	5,394,273
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840			50			50
Other Community Services & Economic Development	6890		38,785	82,148			120,933
Total Community Services	6800	0	38,785	82,198	0	0	120,983

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920	4,575	3,960				8,535
Farm Operations	6930		10,204				10,204
Food Services	6940						0
Parking	6950		112,835	10,055			122,890
Student and Co-Curricular Activities	6960	19,698	201,628	403,214			624,540
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	24,273	328,627	413,269	0	0	766,169
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES | **Expend by Non-Instructional Activity**

Annual Financial and Budget Report | **S10 General Fund - Combined**

SUPPLEMENTAL DATA | (Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			40,232			40,232
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					846,556	846,556
Student Aid	7320					538,649	538,649
Other Outgo	7390					132,068	132,068
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,517,273	1,517,273
Sub-Total Non-Instructional Activites		774,959	15,053,175	4,942,990	399,389	1,524,518	22,695,031
Total Expenditures General Fund: activities *		15,980,175	15,708,693	5,506,182	831,407	1,524,518	39,550,975

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2019-2020**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: REDWOODS

I.	2019-2020 Appropriations Limit:				
	A.	2018-2019 Appropriations Limit:			$26,009,149
	B.	2019-2020 Price Factor:	1.0385		
	C.	Population factor:			
		1. 2017-2018 Second Period Actual FTES	3,383.78		
		2. 2018-2019 Second Period Actual FTES	3,624.66		
		3. 2018-2019 Population change factor (C2/C1)	1.0712		
	D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			$28,933,649
	E.	Adjustments to increase limit:			
		1. Transfers in of financial responsibility		$0	
		2. Temporary voter approved increases		0	
		3. Total adjustments - increase			0
		Sub-Total (D + E.3)			$28,933,649
	F.	Adjustments to decrease limit:			
		1. Transfers out of financial responsibility		$0	
		2. Lapses of voter approved increases		0	
		3. Total adjustments - decrease			0
	G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			$28,933,649
II.	2019-2020 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			17,488,450
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			548,893
	C.	Local Property taxes			9,934,286
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes			0
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			289,711
	H.	2019-2020 Appropriations Subject to Limit			$27,681,918

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | **10 General Fund**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA | **160** REDWOODS

For Actual Year: 2018-2019 Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	83,485	41,580	1,547,196	1,291,713	1,630,681	1,333,293
State Revenues	8600	19,297,327	29,713,147	7,139,496	9,289,557	26,436,823	39,002,704
Local Revenues	8800	11,209,448		467,104	526,327	11,676,552	526,327
Total Revenues		30,590,260	29,754,727	9,153,796	11,107,597	39,744,056	40,862,324
EXPENDITURES:							
Academic Salaries	1000	13,095,660	11,529,533	1,140,881	600,000	14,236,541	12,129,533
Classified Salaries	2000	5,441,005	7,164,300	2,716,373	3,045,585	8,157,378	10,209,885
Employee Benefits	3000	7,449,719	7,747,561	1,845,230	2,018,653	9,294,949	9,766,214
Supplies and Materials	4000	225,036	388,187	418,559	300,000	643,595	688,187
Other Operating Expenses and Services	5000	3,111,166	3,493,688	1,751,421	1,700,000	4,862,587	5,193,688
Capital Outlay	6000	99,128	50,000	732,279	750,000	831,407	800,000
Total Expenditures		29,421,714	30,373,269	8,604,743	8,414,238	38,026,457	38,787,507
Excess /(Deficiency) of Revenues over Expenditures		1,168,546	(618,542)	549,053	2,693,359	1,717,599	2,074,817
Other Financing Sources	8900	-80,149	1,109,816	92,684	90,000	12,535	1,199,816
Other Outgo	7000	849,729	705,762	674,789	515,000	1,524,518	1,220,762
Net Increase/(Decrease) in Fund Balance		238,668	(214,488)	(33,052)	2,268,359	205,616	2,053,871
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,425,344	2,664,004	183,445	144,799	2,608,789	2,808,803
Prior Years Adustments	9020	(8)		(5,594)		(5,602)	
Adjusted Beginning Balance	9030	2,425,336		177,851		2,603,187	
Ending Fund Balance, June 30		2,664,004	2,449,516	144,799	2,413,158	2,808,803	4,862,674

For Actual Year: 2018-2019 Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	12,823					
Local Revenues	8800	3,088,342	3,142,400				
Total Revenues		3,101,165	3,142,400	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,702,069	2,726,069				
Debt Interest and Other Service Charges	7120	1,980	2,096				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,704,049	2,728,165	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,704,049)	(2,728,165)	0	0	0	0
Net Increase/Decrease in Fund Balance		397,116	414,235	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,937,704	3,334,820		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,937,704		0		0	
Ending Fund Balance, June 30		3,334,820	3,749,055	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 1

160 REDWOODS

For Actual Year: 2018-2019 Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					297,239	326,292
State Revenues	8600					433,994	432,736
Local Revenues	8800					27,205	30,000
Total Income		0	0	0	0	758,438	789,028
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					419,021	497,831
Employee Benefits	3000					288,172	316,805
Supplies and Materials	4000					68,870	48,000
Other Operating Expenses and Services	5000					55,353	15,000
Capital Outlay	6000					70,789	10,000
Total Expenditures		0	0	0	0	902,205	887,636
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(143,767)	(98,608)
Other Financing Sources	8900					90,000	90,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(53,767)	(8,608)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	187,917	134,150
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		187,917	
Ending Fund Balance, June 30		0	0	0	0	134,150	125,542

CALIFORNIA COMMUNITY COLLEGES | Governmental Funds Group

Annual Financial and Budget Report | 30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA | 160 REDWOODS

For Actual Year: 2018-2019 Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	35,668	40,000			801,270	1,102,808
Total Income		35,668	40,000	0	0	801,270	1,102,808
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	58,926	59,880			347,480	488,720
Employee Benefits	3000	36,150	38,297			167,934	267,194
Supplies and Materials	4000	23,121	19,500			68,160	88,000
Other Operating Expenses and Services	5000	9,530	13,000			178,865	370,000
Capital Outlay	6000					10,063	30,000
Total Expenditures		127,727	130,677	0	0	772,502	1,243,914
Excess /(Deficiency) of Revenues over Expenditures		(92,059)	(90,677)	0	0	28,768	(141,106)
Other Financing Sources	8900	95,762	94,377			8,231	20,000
Other Outgo	7000					80	200
Net Increase/(Decrease) in Fund Balance		3,703	3,700	0	0	36,919	(121,306)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	3,703		0	530,012	566,931
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		530,012	
Ending Fund Balance, June 30		3,703	7,403	0	0	566,931	445,625

For Actual Year: 2018-2019 Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,061,564	20,000,000				
Local Revenues	8800	1,100,000				40,656	30,340
Total Income		5,161,564	20,000,000	0	0	40,656	30,340
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					11,137	
Employee Benefits	3000					7,351	
Supplies and Materials	4000					20,352	
Other Operating Expenses and Services	5000	4,007,432	18,800,000			531,492	730,000
Capital Outlay	6000	177,674	200,000			280,227	
Total Expenditures		4,185,106	19,000,000	0	0	850,559	730,000
Excess /(Deficiency) of Revenues over Expenditures		976,458	1,000,000	0	0	(809,903)	(699,660)
Other Financing Sources	8900	123,542					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,100,000	1,000,000	0	0	(809,903)	(699,660)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	12,768	1,112,768		0	1,658,870	848,965
Prior Years Adustments	9020					(2)	
Adjusted Beginning Balance	9030	12,768		0		1,658,868	
Ending Fund Balance, June 30		1,112,768	2,112,768	0	0	848,965	149,305

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

160 REDWOODS

For Actual Year: 2018-2019 Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	66,214	82,323	274,577	280,304		
Other Financing Sources	8900	5,848					
Total Income		72,062	82,323	274,577	280,304	0	0
Cost of Sales	5890						
Gross Profit or Loss		72,062	82,323	274,577	280,304	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	39,622	46,463	194,523	200,304		
Employee Benefits	3000	31,941	35,860	80,054	80,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	499					
Capital Outlay	6000						
Total Expenditures		72,062	82,323	274,577	280,304	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(48)	(48)	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(48)		0		0	
Ending Fund Balance, June 30		(48)	(48)	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

160 REDWOODS

For Actual Year: 2018-2019 Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 59 OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	616,511	1,016,991				
Other Financing Sources	8900						
Total Income		616,511	1,016,991				
Cost of Sales	5890						
Gross Profit or Loss		616,511	1,016,991				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	371,822	384,155				
Employee Benefits	3000	146,800	127,195				
Supplies and Materials	4000	76,853	50,000				
Other Operating Expenses and Services	5000	163,107	400,000				
Capital Outlay	6000	31,526	32,000				
Total Expenditures		790,108	993,350				
Net Profit or Loss		(173,597)	23,641				
Other Outgo	7000	18,432	20,000				
Net Increase/(Decrease) in Fund Balance		(192,029)	3,641				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	864,209	672,180				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	864,209					
Ending Fund Balance, June 30		672,180	675,821				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

60 Enterprise Funds Group

160 REDWOODS

For Actual Year: 2018-2019 Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

For Actual Year: 2018-2019 Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	89,201	90,330				
Total Income		89,201	90,330	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	4,200	12,473				
Employee Benefits	3000	382	3,592				
Supplies and Materials	4000	7,689	10,000				
Other Operating Expenses and Services	5000	14,969	20,000				
Capital Outlay	6000	1,032	2,000				
Total Expenditures		28,272	48,065	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		60,929	42,265	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,299	11,000				
Net Increase/(Decrease) in Fund Balance		52,630	31,265	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	209,121	261,751		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	209,121		0		0	
Ending Fund Balance, June 30		261,751	293,016	0	0	0	0

For Actual Year: 2018-2019 Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	9,227,457	9,321,014				
State Revenues	8600	1,060,656	1,178,184				
Local Revenues	8800	7,000					
Total Income		10,295,113	10,499,198	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		10,295,113	10,499,198	0	0	0	0
Other Financing Sources	8900	17,068					
Other Outgo	7000	10,312,181	10,499,198				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	6	6		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6		0		0	
Ending Fund Balance, June 30		6	6	0	0	0	0

For Actual Year: 2018-2019 Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			190,071	174,000
Total Income		0	0	190,071	174,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			831,127	890,080
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			8,417	
Capital Outlay	6000				
Total Expenditures		0	0	839,544	890,080
Excess /(Deficiency) of Revenues over Expenditures		0	0	(649,473)	(716,080)
Other Financing Sources	8900			528,417	520,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(121,056)	(196,080)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	503,903	382,847
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		503,903	
Ending Fund Balance, June 30		0	0	382,847	186,767

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 160 Name: REDWOODS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	95,762
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	123,542
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	528,417
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	17,068
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	1,700

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Actual Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				194,477		
Adjustments	9020				(25,131)		
Adjusted Beginning Balance	9030	0			169,346		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	567,132			269,198		
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	1,171	1,171
Instructional Supplies & Materials	4300				0	129,687	129,687
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	130,858	130,858
Other Operating Expenses and Services	5000		567,132		567,132	29,238	596,370
Capital Outlay	6000						
Library Books	6300				0	34,494	34,494
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	34,494	34,494
Other Outgo	7000				0		0
Total Expenditures		0	567,132	0	567,132	194,590	761,722
Ending Balance					0	243,954	243,954

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Budget Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				243,954		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			243,954		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	566,893			200,080		
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	30,000	30,000
Books, Magazines, & Periodicals	4200				0	70,000	70,000
Instructional Supplies & Materials	4300				0	150,000	150,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	250,000	250,000
Other Operating Expenses and Services	5000			566,893	566,893		566,893
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	0	566,893	566,893	250,000	816,893
Ending Balance					0	194,034	

For Actual Year: 2018-2019 District ID: 160 Name: REDWOODS

EPA Revenue	3,396,906

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	3,396,906	0	0	3,396,906
TOTAL		3,396,906	0	0	3,396,906

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 160 Name: REDWOODS

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	1,149,839	952,083	2,101,922	N/A	N/A
2016-17	1,340,398	1,158,142	2,498,540	396,618	18.87%
2017-18	1,510,516	1,274,448	2,784,964	286,424	11.46%
2018-19	1,720,031	1,552,338	3,272,369	487,405	17.50%
2019-20	1,863,707	1,803,580	3,667,287	394,918	12.07%
2020-21	2,002,767	2,177,370	4,180,137	512,850	13.98%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District is including increased pension costs in the multiyear budget forecast. Pension costs are being covered each year in the Tentative and Final Budgets approved by the Board of Trustees.